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## COMMONWEALTH v. PATTERSON et al.

March 18, 1920.

[102 S. E. 569.]

**Taxation (§ 895 (1)\*)—Transfer Tax Determined by Value of Estate Passing to Each Beneficiary, and Not by Value of Whole Estate.**—The amount of the inheritance tax, under Acts 1916, p. 812. c. 484, should be determined by the value of the estate passing to each beneficiary, and not by the value of the whole estate; the beneficiary's share not being subject to the tax until the statutory exemption has been deducted therefrom.

Error to Chancery Court of Richmond.

Proceedings by A. W. Patterson and others for an order fixing transfer tax. Order rendered, and the Commonwealth brings error. Affirmed.

*The Attorney General* and *E. Warren Wall*, of Richmond, for the Commonwealth.

*A. W. Patterson*, of Richmond, for defendants in error.

## CUMMING v. CUMMING.

March 18, 1920.

[102 S. E. 572.]

**1. Divorce (§ 37 (22)\*)—Cruelty of Wife, Not Causing Husband's Desertion, Must be Disregarded in Her Suit.**—Where the conduct of a wife, relied on by the husband as constituting cruelty to him, did not originally cause their separation, nor in any way cause its continuance, both wholly due to willful desertion by the husband, the wife's conduct must be disregarded as justification or excuse for the desertion by the husband.

**2. Contracts (§ 111\*)—Antenuptial Contract between Parents of Illegitimate Child Illegal, because Contemplating Immediate Separation.**—Antenuptial contract between father and mother of illegitimate child, whereby mother agreed to accept small weekly payments in full of her claims against the father's estate, having been actually made in contemplation of an immediate separation and desertion of the mother by the father, held illegal and void, and unenforceable against either party.

[Ed. Note.—For other cases, see 9 Va.-W. Va. Enc. Dig. 580.]

**3. Husband and Wife (§ 78 (3)\*)—Postnuptial Contract, Contemplating Separation, Illegal.**—A postnuptial contract between hus-

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\*For other cases see same topic and KEY-NUMBER in all Key-Numbered Digests and Indexes.